

Board of Tax Appeals

STARS Number & Budget Unit: 351 TAAE

Bill Number & Chapter: H823 (Ch.206), H805 (Ch.282)

PROGRAM DESCRIPTION: This program provides taxpayers the opportunity to appeal their ad valorem assessed valuations from a county board of equalization or tax decisions from the Idaho State Tax Commission. The Board of Tax Appeals provides a forum for taxpayers to present testimony and evidence at a quasi-judicial board hearing rather than through a district court trial, which can necessitate legal representation and expense.

DIVISION SUMMARY:	FY 2003 Total Appr	FY 2003 Actual	FY 2004 Total Appr	FY 2005 Request	FY 2005 Gov Rec	FY 2005 Approp
BY FUND SOURCE						
General	315,100	308,100	322,200	399,900	331,600	331,600
Percent Change:		(2.2%)	4.6%	24.1%	2.9%	2.9%
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	255,300	247,900	258,700	317,700	267,600	267,600
Operating Expenditures	59,800	60,200	63,500	79,200	64,000	64,000
Capital Outlay	0	0	0	3,000	0	0
Total:	315,100	308,100	322,200	399,900	331,600	331,600
Full-Time Positions (FTP)	4.00	4.00	4.00	5.00	4.00	4.00

In accordance with Section 67-3519, Idaho Code, this division is authorized no more than 4.00 full-time equivalent positions at any point during the period July 1, 2004 through June 30, 2005 for the programs specified.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2004 Original Appropriation	4.00	322,200	0	0	322,200
FY 2005 Base	4.00	322,200	0	0	322,200
Personnel Cost Rollups	0.00	4,600	0	0	4,600
Nonstandard Adjustments	0.00	500	0	0	500
Change in Employee Compensation	0.00	4,300	0	0	4,300
FY 2005 Total Appropriation	4.00	331,600	0	0	331,600
Change From FY 2004 Original Approp.	0.00	9,400	0	0	9,400
% Change From FY 2004 Original Approp.	0.0%	2.9%			2.9%

APPROPRIATION HIGHLIGHTS: Personnel benefit costs were funded. No inflationary increases were funded. Nonstandard Adjustments reflect changes in Attorney General, Controller fees, risk management rates, and a \$900 increase in leased office space costs. A 2% Change in Employee Compensation (CEC) increase was fully funded, with an additional one-time 1% CEC contingent upon a prescribed ending balance in the General Fund at the end of fiscal year 2004 (H805).

FY 2005 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	4.00	267,600	64,000	0	0	0	331,600